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 5 Fax: (415) 436-6748

6 Attorneys for the United States of America

7 **IN THE UNITED STATES DISTRICT COURT FOR THE**
8 NORTHERN DISTRICT OF CALIFORNIA
9 SAN FRANCISCO DIVISION

10
 11 **In the Matter of the Tax Liabilities of**
 12 **ALAN D. MILLER**

CV 08 0768

DECLARATION OF MARTHA LEVY

13
 14 I, MARTHA LEVY, pursuant to 28 U.S.C. § 1746 and in support of the United States'
 15 PETITION FOR JUDICIAL APPROVAL OF LEVY ON A PRINCIPAL RESIDENCE, declare
 16 and state as follows:

17 1. I am a duly commissioned Revenue Officer of the Internal Revenue Service (IRS).

18 2. In my capacity as Revenue Officer, I am assigned to collect the unpaid Form 1040
 19 federal income tax liabilities of Alan D. Miller for the years 1989-1991 and 2003-2005.

20 3. The property which the IRS desires to levy is located at 175 Essex Way, Pacifica,
 21 California (the 'Property').

22 4. Attached as Exhibit 1 is a true and correct copy of the deed for the subject real
 23 property. Upon information and belief, the property is the principal residence (within the
 24 meaning of 26 U.S.C. § 121) of Alan D. Miller.

25 5. Attached as Exhibit 2 is a true and correct copy of a Notice of Intent to Levy from
 26 the IRS, dated December 21, 2005, informing Alan D. Miller of the IRS' intent to levy and of his
 27 right to a hearing on his 2003 deficiency.

28

FILED

FEB - 1 2008

RICHARD W. WICKING
 CLERK, U.S. DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA

E-filing

TEH

1 6. Attached as Exhibit 3 is a true and correct copy of a Notice of Intent to Levy from
2 the IRS, dated January 12, 2006, informing Alan D. Miller of the IRS' intent to levy and of his
3 right to a hearing on his 2004 deficiency.

4 7. Attached as Exhibit 4 is a true and correct copy of a second Notice of Intent to
5 Levy from the IRS, dated April 24, 2007, to reflect the additional assessments made on March
6 19, 2007.

7 8. Attached as Exhibit 5 is a true and correct copy of a Notice of Intent to Levy from
8 the IRS, dated December 8, 2006, informing Alan D. Miller of the IRS' intent to levy and of his
9 right to a hearing on his 2005 deficiency.

10 9. Attached as Exhibits 6-9 are true and correct copies of Notices of Federal Tax
11 Liens filed against Alan D. Miller for the years at issue.

12 10. Despite timely notice and demand for payment of tax liabilities, Alan D. Miller
13 has neglected or refused to make payment to the government, and there remains due and owing
14 on those liabilities the amount of \$181,636.88, plus accrued interest and penalties of \$99,448.75
15 as provided by law. The total balance due as of January 25, 2008 is \$281,085.63.

16 11. The IRS has followed the requirements of applicable law and administrative
17 procedures relevant to a levy on the Property.

18 12. The IRS has attempted to collect Alan D. Miller's tax liabilities from assets other
19 than the Property, but no reasonable alternative exists to satisfy such liabilities.

20 I declare under penalty of perjury that the foregoing is true and correct.

21 Executed on the 31st day of January, 2008.

Martha Levy
MARTHA LEVY
Revenue Officer
Internal Revenue Service

RECORDING REQUESTED BY
Continental Land Title Company

> AND WHEN RECORDED MAIL THIS DEED AND, UNLESS
OTHERWISE SHOWN BELOW, MAIL TAX STATEMENTS TO
NAME: Mr. Alan D. Miller
STREET ADDRESS: 175 Essex Way
CITY, STATE & ZIP: Pacifica, Ca. 94044

RF	3
LN	
MF	1
AF	1
BR	5

86113017

LICENSING AT REQUEST OF
FOUNDERS TITLE COMPANY

OCT 10 11 38 AM '86

MARVIN CHURCH, RECORDER
SAN MATEO COUNTY
OFFICIAL RECORDS

103118

SPACE ABOVE THIS LINE FOR RECORDER'S USE

				ALL
				PIN

Title Order No. 103118
Escrow or Loan No. CAL13109-IR

GRANT DEED

NO CONSIDERATION DUE

THE UNDERSIGNED GRANTOR(S) DECLARE(S)
DOCUMENTARY TRANSFER TAX IS \$0- 11/08- CITY TAXES \$0-
computed on full value of property conveyed; or
computed on full value less value of liens or encumbrances remaining at time of sale.
Unincorporated area: City of _____ and

FOR A VALUABLE CONSIDERATION receipt of which is hereby acknowledged,
ALAN D. MILLER, who acquired title as an unmarried man

hereby GRANT(S) to
ALAN D. MILLER, a single man

the following described real property in the City of Pacifica

County of San Mateo State of California:

Lots 27 and 28, Block 8, as delineated upon that certain Map entitled,
"MAP OF SAN PEDRO-TERRACE-BY-THE-SEA BEING PART OF SAN PEDRO RANCHO SAN
MATEO COUNTY, CALIFORNIA", filed for record on February 3, 1908, in Book
5 of Maps at Page 60 in the Office of the Recorder of the County of San
Mateo, California.

RON

023-036-260

JPN

23-03-036-02

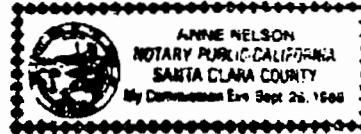
24

86113017

Dated September 10, 1986

STATE OF CALIFORNIA
COUNTY: Santa Clara
On September 10, 1986, before me the undersigned,
a Notary Public in and for said State personally appeared
Alan D. Miller

Alan D. Miller



I am seal to the above instrument and I declare the same to be
the act of the person whose name is written to the witness
thereon and I further declare he is executing the same
voluntarily and of his own free will.

CERTIFIED MAIL - RETURN RECEIPT

ALAN D MILLER
175 ESSEX WAY
PACIFICA, CA 94044-3915

Letter Date:
12/21/2005
**Social Security or
Employer Identification Number**

IRS Employee to Contact:
MARTHA LEVY
Employee Identification Number:
94-06406
Contact Telephone Number:
(650)298-0430x106

**FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY**

Your Federal tax is still not paid. We previously asked you to pay this, but we still haven't received your payment. This letter is your notice of our intent to levy under Internal Revenue Code (IRC) Section 6331 and your right to receive Appeals consideration under IRC Section 6330.

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request Appeals consideration within 30 days from the date of this letter, we may take your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, wages, commissions, and other income. We've enclosed Publication 594 with more information, Publication 1660 explaining your right to appeal, and Form 12153 to request a Collection Due Process Hearing with Appeals.

To prevent collection action, please send your full payment today. Make your check or money order payable to U.S. Treasury. Write your social security number or employer identification number on your payment. Send your payment to us in the enclosed envelope with a copy of this letter. The amount you owe is shown on the next page.

If you have recently paid this tax or you can't pay it, call us immediately at the telephone number shown at the top of this letter and let us know.

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you.

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

EXHIBIT 2

Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is ½% of the unpaid tax for each month or fraction of a month the tax was not paid.

If you have any questions about your account or would like a further detailed explanation of the penalty and interest charges on your account, please call me at the telephone number shown above.

Sincerely yours,

MARTHA LEVY
REVENUE OFFICER

The amount you owe is:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	Amount You Owe
1040	12/31/2003	\$12046.17	\$2430.07	\$1217.59	\$15693.83
Total:					\$15693.83

Enclosures:

Copy of this letter
Pub. 594
Pub. 1660
F 12153

CERTIFIED MAIL - RETURN RECEIPT

ALAN D MILLER
175 ESSEX WAY
PACIFICA, CA 94044-3915

Letter Date:
01/12/2006
**Social Security or
Employer Identification Number**

Person to Contact:
MARTHA LEVY
Contact Telephone Number:
(650)298-0430x106
Employee Identification Number:
94-06406

FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY

Your Federal tax is still not paid. We previously asked you to pay this, but we still haven't received your payment. This letter is your notice of our intent to levy under Internal Revenue Code (IRC) Section 6331 and your right to receive Appeals consideration under IRC Section 6330.

You may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request Appeals consideration within 30 days from the date of this letter, we may take your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, wages, commissions, and other income. For more information, we've enclosed Publication 594, *What You Should Know About the IRS Collection Process*, Publication 1660, *Collection Appeal Rights*, and Form 12153, *Request for a Collection Due Process Hearing*. To preserve your right to contest Appeals' decision in the U.S. Tax Court or U.S. District Court, you must send us the completed Form 12153 within 30 days from the date of this letter.

To prevent collection action, please send your full payment today. Make your check or money order payable to U.S. Treasury. Write your social security number or employer identification number on your payment. Send your payment to us in the enclosed envelope with a copy of this letter.

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice. Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

EXHIBIT 3

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is ½% of the unpaid tax for each month or part of a month the tax was not paid.

If you have recently paid this tax or you can't pay it, call us immediately at the telephone number shown at the top of this letter and let us know.

Sincerely yours,

MARTHA LEVY
REVENUE OFFICER

The amount you owe through 02/12/2006 is:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	Amount You Owe
1040	12/31/2004	\$16467.41	\$149.22	\$264.20	\$16880.83
Total:					\$16880.83

Enclosures:

Copy of this letter
Pub. 594
Pub. 1660
Form 12153

CERTIFIED MAIL - RETURN RECEIPT

ALAN D MILLER
175 ESSEX WAY
PACIFICA, CA 94044-3915

Letter Date:
04/24/2007
Social Security or
Employer Identification Number

Person to Contact:
A. POINTER
Contact Telephone Number:
(650)298-0430x103
Employee Identification Number:
94-07303

**FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
*PLEASE RESPOND IMMEDIATELY***

Your Federal tax is still not paid. We previously asked you to pay this, but we still haven't received your payment. This letter is your notice of our intent to levy under Internal Revenue Code (IRC) Section 6331 and your right to receive Appeals consideration under IRC Section 6330.

may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request Appeals consideration within 30 days from the date of this letter, we may take your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, wages, commissions, and other income. For more information, we've enclosed Publication 594, *What You Should Know About the IRS Collection Process*, Publication 1660, *Collection Appeal Rights*, and Form 12153, *Request for a Collection Due Process Hearing*. To preserve your right to contest Appeals' decision in the U.S. Tax Court or U.S. District Court, you must send us the completed Form 12153 within 30 days from the date of this letter.

To prevent collection action, please send your full payment today. Make your check or money order payable to U.S. Treasury. Write your social security number or employer identification number on your payment. Send your payment to us in the enclosed envelope with a copy of this letter.

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We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice. Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

EXHIBIT 4

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is ½% of the unpaid tax for each month or part of a month the tax was not paid.

If you have recently paid this tax or you can't pay it, call us immediately at the telephone number shown at the top of this letter and let us know.

Sincerely yours,

A. POINTER
REVENUE OFFICER

The amount you owe through 05/04/2007 is:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	Amount You Owe
1040	12/31/2004	\$28374.41	\$2387.52	\$3734.69	\$34496.62
Total:					\$34496.62

Enclosures:

Copy of this letter
Publication 594
Publication 1660
Form 12153

700 JEFFERSON
SECOND FLOOR
REDWOOD CITY, CA 94063

CERTIFIED MAIL - RETURN RECEIPT

ALAN D MILLER
175 ESSEX WAY
PACIFICA, CA 94044-3915

Letter Date:
12/08/2006
**Social Security or
Employer Identification Number**

Person to Contact:
A. POINTER
Contact Telephone Number:
(650)298-0430x103
Employee Identification Number:
94-07303

FINAL NOTICE
NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY

Your Federal tax is still not paid. We previously asked you to pay this, but we still haven't received your payment. This letter is your notice of our intent to levy under Internal Revenue Code (IRC) Section 6331 and your right to receive Appeals consideration under IRC Section 6330.

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request Appeals consideration within 30 days from the date of this letter, we may take your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, wages, commissions, and other income. For more information, we've enclosed Publication 594, *What You Should Know About the IRS Collection Process*, Publication 1660, *Collection Appeal Rights*, and Form 12153, *Request for a Collection Due Process Hearing*. To preserve your right to contest Appeals' decision in the U.S. Tax Court or U.S. District Court, you must send us the completed Form 12153 within 30 days from the date of this letter.

To prevent collection action, please send your full payment today. Make your check or money order payable to U.S. Treasury. Write your social security number or employer identification number on your payment. Send your payment to us in the enclosed envelope with a copy of this letter.

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice. Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

EXHIBIT 5

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is ½% of the unpaid tax for each month or part of a month the tax was not paid.

If you have recently paid this tax or you can't pay it, call us immediately at the telephone number shown at the end of this letter and let us know.

Sincerely yours,

A. POINTER
REVENUE OFFICER

The amount you owe through 01/07/2007 is:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	Amount You Owe
1040	12/31/2005	\$198.98	\$0.00	\$1.80	\$200.78
Total:					\$200.78

Enclosures:

Copy of this letter
Publication 594
Publication 1660
Form 12153

33c
Department of the Treasury - Internal Revenue Service
Notice of Federal Tax Lien

Form 668 (Y)(c) <small>Rev. 10-1984 2-14-84</small>		
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Area:
SMALL BUSINESS SELF EMPLOYED AREA #11
Lien Unit Phone: (510) 637-2386

Serial Number

940240016

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALAN D MILLER

DOC # 2002-230541

11/08/2002 09:52A FX Fee:7.00

Page 1 of 1

Recorded in Official Records

County of San Mateo

Warren Street

Assessor-County Clerk-Recorder

Recorded By



Residence 175 ESSEX WAY
PACIFICA, CA 94044-3915

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is filed by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1987		08/08/1988	N/A	
1040	12/31/1987		03/05/2002	09/04/2012	25020.18
1040	12/31/1988		07/24/1989	N/A	
1040	12/31/1988		08/05/2002	09/04/2012	90507.47
1040	12/31/1989		09/03/1990	N/A	
1040	12/31/1989		08/05/2002	09/04/2012	74080.67
1040	12/31/1990		11/11/1991	N/A	
1040	12/31/1990		08/05/2002	09/04/2012	85678.13
1040	12/31/1991		08/05/2002	09/04/2012	46004.50

Place of Filing

SAN MATEO
REDWOOD CITY, CA 94063

Total \$ 321290.95

This notice was prepared and signed at OAKLAND, CA, on this,the 23rd day of October, 2002.

Signature

for MARTHA LEVY

Title
REVENUE OFFICER
(650) 298-0430

33-10-2207

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien.
Rev. Rule 71-466, 1971-2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 10-80)
GSA NO. GSA25X

EXHIBIT

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585 STOP 8420G
CINCINNATI, OH 45250-5585

2005-121540

10:07am 07/20/05 FX Fee: 7.00

Count of pages 1

Recorded in Official Records

County of San Mateo

Warren Slocum

Assessor-County Clerk-Recorder



* 2 0 0 5 0 1 2 1 5 4 0 A R *

For Optional Use by Recording Office

Form 668 (Y)(c)

(Rev. February 2004)

1872 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #13
Lien Unit Phone: (800) 913-6050

Serial Number

236804805

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALAN D MILLER

Residence 175 ESSEX WAY
PACIFICA, CA 94044-3915

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(e).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2003		04/19/2004	05/19/2014	12036.17

Place of Filing

SAN MATEO REDWOOD CITY, CA 94063	Total \$ 12036.17
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This notice was prepared and signed at OAKLAND, CA, on this,
the 08th day of July, 2005.

Signature *Csherwood*
for MARTHA LEVY

Title
REVENUE OFFICER
(650) 298-0430

33-11-2207

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

EXHIBIT

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 145585 STOP 8420G
CINCINNATI, OH 45250-5585

2006-011730

10:39am 01/25/06 FX Fee: 7.00

Count of pages 1

Recorded in Official Records

County of San Mateo

Warren Slocum

Assessor-County Clerk-Recorder



* 2 0 0 6 0 0 1 1 7 3 0 A R *

For Optional Use by Recording Office

Form 668 (Y)(c) (Rev. February 2004)	1872 Department of the Treasury - Internal Revenue Service
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Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Lien Unit Phone: (800) 913-6050	Serial Number 268243806
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As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALAN D MILLER

Residence 175 ESSEX WAY
PACIFICA, CA 94044-3915

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(b).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2004		11/21/2005	12/21/2015	16467.41

Place of Filing SAN MATEO REDWOOD CITY, CA 94063	Total \$ 16467.41
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This notice was prepared and signed at LOS ANGELES, CA, on this, the 13th day of January, 2006.

Signature for MARTHA LEVY <i>Susan A. Hansen</i>	Title REVENUE OFFICER (650) 298-0430 x1060	27-12-2207
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

EXHIBIT 8

INTERNAL REVENUE SERVICE
FACSIMILE FEDERAL TAX LIEN DOCUMENT

Lien Recorded	:	12/26/2006 - 09:58AM
Recording Number:	2006-194511	
UCC Number	:	
Liber	:	
Page	:	

Area: SMALL BUSINESS/SELF EMPLOYED #7
Lien Unit Phone: (800) 913-6050

IRS Serial Number: 333816706

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer :

ALAN D MILLER

Residence :

175 ESSEX WAY
PACIFICA, CA 94044-3915

With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/2005	XXX-XX-4091	11/20/2006	12/20/2016	198.98

Filed at:

SAN MATEO
REDWOOD CITY, CA 94063

Total \$ 198.98

This notice was prepared and executed at LOS ANGELES, CA
on this, the 12th day of December, 2006.

Authorizing Official:
A. POINTER

Title:
REVENUE OFFICER

27-12-2252